



Tayside Valuation Joint Board PERFORMANCE REPORT 2021/22

INTRODUCTION

The Assessor for Tayside Valuation Joint Board is an independent statutory official who is responsible for compiling and maintaining the Valuation Rolls and Council Tax Valuation Lists for Local Authorities of Angus, Dundee City and Perth & Kinross.

The Tayside Assessor is also the Electoral Registration Officer for Angus Council and Perth & Kinross Council and in that capacity prepares and maintains the Registers of Electors (Voters' Rolls) for these Council areas.

The purpose of this report is to provide some background information on the services delivered and details of performance levels achieved.

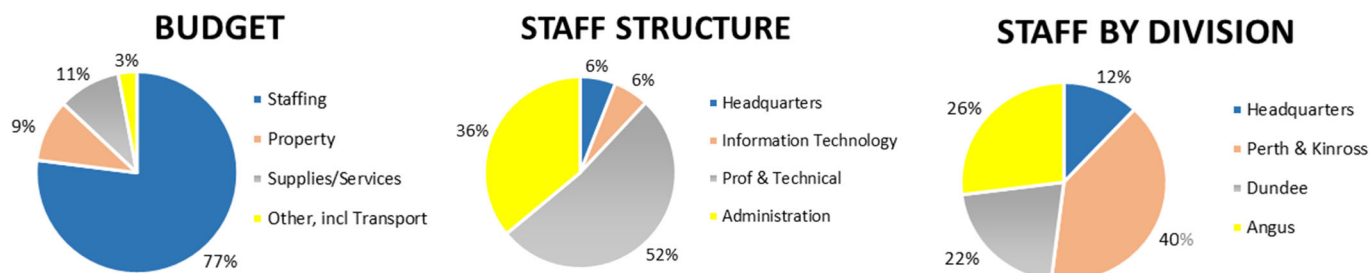
I would take this opportunity to record my grateful thanks to all staff for their contributions to the satisfactory levels of performance achieved throughout another particularly busy year.

BUDGET & STAFFING

The Board's Revenue and Capital funding is provided by the three constituent Councils. Draft budgets are prepared by the Assessor in consultation with the Board Treasurer and are presented annually to the Board for approval. Actual and committed expenditure is monitored closely throughout the Financial year and the position is reported to the Board every 3 months.

For 2021/22 the approved net revenue budget was £2.76m. The Board's unaudited final accounts indicate that spending was very slightly over budget.

The number of full time equivalent staff employed during 2021/22 was 66.5, against a budgeted structure of 70. The following charts give an indication of breakdown of budget headings and the staff structure.



VALUATION ROLL

The Valuation Roll contains entries for non-domestic properties within the area and shows Rateable Values which are used by the constituent local authorities to calculate non-domestic rates charges.

The Revenue departments of each of the Councils are advised of changes to the Valuation Roll on a weekly basis. This helps to minimise any delay in the rates collection process.

Performance is measured by how quickly we respond to property changes by amending the Valuation Roll. Performance achieved over the past 3 years and the effect of changes to the Valuation Roll during 2021/22 are detailed below.

Year	Number of Amendments	% of amendments within time periods		
		Within 3 months	Within 6 months	More than 6 months
2019/20	1,263	81.10%	91.80%	8.20%
2020/21	1,216	62.90%	83.60%	16.40%
2021/22	1,392	77.10%	87.90%	12.10%

Local Authority Area	Total No of Subjects		Rateable Value	
	31/03/21	31/03/22	31/03/21	31/03/22
Angus	5,644	5,676	£80,150,395	£79,143,745
Dundee City	6,043	6,218	£188,603,560	£188,713,780
Perth & Kinross	10,133	10,244	£161,066,154	£160,744,004
Total	21,820	22,138	£429,820,109	£428,601,529

Performance in relation to Valuation Roll maintenance increased from the levels achieved in the previous year. The target was to process 72.5% of alterations within 3 months and 88% within 6 months. Performance was above target for 3 months and marginally below target for 6 months. The targets set for 2022-23 are unchanged at 72.5% <3 months, 88% <6 months & 12% > 6 months.

Valuation Appeals

During the course of the year staff have been dealing with both Revaluation appeals and Running Roll appeals. A summary of appeal progress as at 31 March 2022 is shown overleaf. Years 2019/20 and 2020/21 include a substantial number of additional appeals that relate to the Covid-19 pandemic. Legislation has been passed to prevent matters relating to Covid-19 that arose on or after 2 April 2020 being reflected in the Valuation Roll. It remains to be seen how effective these measures will be.

	Appeals Received	Appeals Settled	Settled Appeals Rateable Value		Appeals Outstanding	
			Original RV	Settled RV	Appeals	RV
2010 Revaluation	6,017	6,012	£330,436,768	£308,406,575	5	£113,900
2010/11 Running Roll	2,920	2,919	£229,545,190	£226,486,900	1	£103,000
2011/12 Running Roll	3,016	3,016	£235,968,895	£234,404,870	0	£0
2012/13 Running Roll	470	470	£59,231,235	£55,930,085	0	£0
2013/14 Running Roll	238	235	£33,473,325	£31,271,145	3	£128,500
2014/15 Running Roll	314	312	£32,467,300	£29,866,060	2	£59,300
2015/16 Running Roll	154	153	£12,261,400	£11,337,320	1	£71,400
2016/17 Running Roll	161	160	£17,366,625	£15,979,330	1	£38,400
2017 Revaluation	6,255	6,086	£324,961,776	£304,699,750	169	£6,609,900
2017/18 Running Roll	610	600	£33,755,940	£30,275,470	10	£384,000
2018/19 Running Roll	246	241	£30,469,130	£27,904,775	5	£450,550
2019/20 Running Roll	2,852	223	£38,423,900	£36,605,800	2,629	£190,013,330
2020/21 Running Roll	2,722	87	£9,965,195	£9,486,045	2,635	£186,541,184
2021/22 Running Roll	133	11	£915,350	£765,150	122	£3,283,900

COUNCIL TAX VALUATION LIST

The Council Tax Valuation List contains all domestic properties and for each subject shows a Valuation Band which is used as a basis for calculating Council Tax charges. The number of Council Tax entries in each Council area are detailed below.

Performance in relation to Council Tax is measured in relation to the speed at which new properties are added to the Valuation List. The ability to achieve targets relies to some extent on the co-operation of house owners and occupiers in responding to our enquiries and allowing access to their properties. Performance in relation to Valuation List maintenance increased from the levels achieved in the previous year. The target was to process 93.0% of new entries within 3 months and 98% within 6 months. Performance achieved was marginally below target. The targets set for 2022-23 are unchanged at 93.0% <3 months, 98% <6 months & 2% > 6 months.

Year	Angus	Dundee	Perth & Kinross	Total
2019/20	59,018	76,921	76,763	212,702
2020/21	59,419	77,164	77,018	213,601
2021/22	59,847	77,591	77,273	215,161

Year	Number of New Entries	% of total new entries within the time period		
		Within 3 months	Within 6 months	Over 6 months
2019/20	1,916	96.30%	99.40%	0.60%
2020/21	1,482	88.1%	97.4%	2.60%
2021/22	1,976	92.5%	97.8%	2.20%

Elections and Referenda 2021/22

A Scottish Parliamentary Election took place as scheduled on 6 May 2021. The ongoing Covid-19 pandemic presented a significant number of challenges for both electors and administrators in preparing for this election and the Scottish Government provided additional support including resources to engage temporary staff and an amended legislative timetable. Ten temporary additional staff members were engaged between January and April 2021 to assist with the expected increase in postal vote applications. The number of postal voters in Angus and Perth & Kinross rose from 41,388 on 4 January to 60,802 on 6 May 2021, an increase of 19,464. Notwithstanding these challenges, all appropriate procedures were delivered as agreed with the relevant Returning Officers. The lessons learned from the Scottish Parliamentary Election were helpful in preparing for the Scottish Local Government Elections on Thursday 5 May 2022. In the circumstances of an improving situation regarding Covid-19, the legislative timetable reverted to normal and there was no requirement to engage temporary staff ahead of these elections.

2021 Annual Canvass

The annual canvass of electors commenced in June 2021. Under new legislative procedures electors in both Angus and Perth & Kinross were data matched against Government Digital Service records. If an entire household matched a notification form was issued to confirm that the named electors were registered and they did not need to respond to the letter unless there was a change to report. 82% of households in Angus and Perth & Kinross were matched in this way which substantially reduced the number of reminder forms required. The remaining 23,900 households were sent a Route 2 form (similar to the Household Enquiry Form) and were asked to respond to confirm that the details of electors held were correct, or to report changes. Where no response was received canvassers visited properties in October and November 2021. For the first time the canvassers solely used tablets rather than paper forms to obtain information at the door and this proved to be very successful and more efficient than in previous years. A 60% response rate to Route 2 was received which was similar to that in 2020. Upon completion of the annual canvass the Electoral Registers for the two Council areas were published on 1 December 2021 with an increase in the electorate across both areas from 209,550 to 210,621.

CONTACT DETAILS

The Assessor's service operates from two offices:-

Headquarters & East Division
William Wallace House
Orchard Loan
Orchardbank Business Park
FORFAR
DD8 1WH
Tel: 01307 499910

West Division
Robertson House
Whitefriars Crescent
PERTH
PH2 0LG
Tel: 01738 630303

If you require any further information on this performance report please contact:- Roy Christie DipSurv, MRICS, AEA (Cert-Scotland) Assessor for Tayside and Electoral Registration Officer, Angus and Perth & Kinross William Wallace House, Orchard Loan, Orchardbank Business Park, FORFAR DD8 1WH